Hearing Date and Time: February 2, 2011 at 9:45 a.m. (EST)
Response Deadline: January 21, 2011 at 4:00 p.m. (EST)

PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS

MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, NY 10036
Telephone: (212) 402-9400
Facsimile: (212) 402-9444
Peter S. Goodman

- and -

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Telephone: (713) 485-7300
Facsimile: (713) 485-7344
Nicholas Zugaro (*pro hac vice*)

Counsel to the Liquidating Trustee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11 Case No.**
BEARINGPOINT, INC., et al.,	:	**09 - 10691 (REG)**
Debtors.	:	**(Jointly Administered)**

NOTICE OF LIQUIDATING TRUSTEE'S
SIXTEENTH OMNIBUS OBJECTION TO CLAIMS

PLEASE TAKE NOTICE THAT:

A hearing (the "***Hearing***") to consider the Sixteenth Omnibus Objection to Claims, dated December 30, 2010 (the "***Sixteenth Omnibus Objection***"), of John DeGroote Services LLC as Liquidating Trustee to the BearingPoint Inc. Liquidating Trust to certain claims filed in the Debtors' chapter 11 cases shall be held before Honorable Robert E. Gerber, United States

Bankruptcy Judge, Room 621 of the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on **February 2, 2011, at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

The deadline to file any responses to the Sixteenth Omnibus Objection is **January 21, 2011, at 4:00 p.m. (Eastern Time)** (the "***Objection Deadline***").

PARTIES RECEIVING NOTICE OF THE SIXTEENTH OMNIBUS OBJECTION SHOULD REVIEW THE SIXTEENTH OMNIBUS OBJECTION TO SEE IF THEIR NAMES AND/OR CLAIMS ARE LOCATED IN THE SIXTEENTH OMNIBUS OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO.

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Sixteenth Omnibus Objection, must be in writing, must (a) conform to the Federal Rules of Bankruptcy Procedure (the "***Bankruptcy Rules***"), the Local Rules of the Bankruptcy Court for the Southern District of New York, and any case management orders in these chapter 11 cases, (b) set forth the name of the objecting party, the nature and amount of claims or interests held or asserted by the objecting party against the Debtors' estates or property, and (c) set forth the basis for the objection and the specific grounds therefore, and must be filed no later than the Objection Deadline with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User's Manual for the Electronic Case Filing System may be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court).

Registered users of the Bankruptcy Court's case filing system must electronically file their objections and responses. All other parties in interest must file their responses on a 3.5 inch floppy disk or flash drive, preferably in Portable Document Format (PDF), Microsoft Word or any other Windows-based word processing format (with a hard copy delivered directly to the chambers of the Hon. Robert E. Gerber), in accordance with General Order M-182 – Electronic Means for Filing, Signing, and Verification of Documents, dated June 26, 1997.

Any objections or responses must also be served upon the following parties so as to be received no later than the Objection Deadline:

Counsel to the Liquidating Trustee

McKool Smith P.C.
600 Travis Street, Suite 7000
Houston, Texas 77002
Attn: Basil A. Umari, Esq.

Dated: December 30, 2010
New York, New York

/s/ Peter S. Goodman
MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, New York 10036
Telephone: (212) 402-9200
Facsimile: (212) 402-9444

- and -

Basil A. Umari (*pro hac vice*)
Nicholas Zugaro (*pro hac vice*)
MCKOOL SMITH P.C.
600 Travis Street, Suite 7000
Houston, Texas 77002
Telephone: (713) 485-7300
Facsimile: (713) 485-7344

Counsel to the Liquidating Trustee

Hearing Date and Time: February 2, 2011 at 9:45 a.m. (EDT)
Response Deadline: January 21, 2011 at 4:00 p.m. (EDT)

PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS

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Basil A. Umari (*pro hac vice*)
Nicholas Zugaro (*pro hac vice*)

Counsel to the Liquidating Trustee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11 Case No.**
BEARINGPOINT, INC., et al.,	:	**09 - 10691 (REG)**
Debtors.	:	**(Jointly Administered)**

LIQUIDATING TRUSTEE'S SIXTEENTH OMNIBUS OBJECTION TO CLAIMS

TO THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE:

John DeGroote Services LLC, Liquidating Trustee (the "***Liquidating Trustee***") of the BearingPoint Inc. Liquidating Trust, files this Sixteenth Omnibus Objection to Claims (the "***Sixteenth Omnibus Objection***") to those claims listed on Exhibit A attached hereto. This

Sixteenth Omnibus Objection is filed pursuant to section 502 of title 11 of the United States Code (the "***Bankruptcy Code***"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "***Bankruptcy Rules***"), and the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353] (the "***Procedures Order***"). The Liquidating Trustee's proposed order is attached hereto as Annex A. In support of the Sixteenth Omnibus Objection, the Liquidating Trustee respectfully represents as follows:

RELIEF REQUESTED

1. Due to the objection deadline of December 31, 2010, the Liquidating Trustee objects and requests that the Court disallow and expunge the claims listed in Exhibit A because each claim listed therein is filed by a claimant ("***502(d) Claimant***") that received a transfer avoidable under Section 547 of the Bankruptcy Code. The Liquidating Trustee requests that the objection be withdrawn and/or affected claim reinstated automatically in the event: (a) the Liquidating Trustee determines not to bring a preference action against the affected creditor by February 18, 2011 (the two-year anniversary of the Debtors' bankruptcy filing), (b) the affected creditor returns the alleged preferential transfer, or (c) any preference action is dismissed by a final order or judgment not subject to appeal.

JURISDICTION

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

3. On February 18, 2009, (the "***Commencement Date***"), each of the Debtors commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code. The

Debtors were authorized to continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On March 11, 2009, this Court entered the Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof [Docket No. 191] (the "***Bar Date Order***"). The Bar Date Order established (a) April 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, and trusts) to file proofs of claim (including claims under section 503(b)(9) of the Bankruptcy Code) ("***Proofs of Claim***") based on prepetition claims against the Debtors (the "***General Bar Date***"), and (b) August 17, 2009, at 5:00 p.m. (Eastern Time) as the last date and time for governmental units (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtors (together with the General Bar Date, the "***Bar Dates***").

5. Pursuant to the terms of the Bar Date Order, on or about March 14, 2009, GCG mailed notice of the Bar Dates (the "***Bar Date Notice***") and proof of claim forms to, among others, all of the Debtors' creditors and other known holders of claims as of the Commencement Date, about 68,000 creditors and potential claimants in total.

6. On December 22, 2009 the Court by written order confirmed the Debtors' Modified Second Amended Joint Plan Under Chapter 11 of the Bankruptcy Code, Dated December 17, 2009 (the "***Plan***"). John DeGroote Services LLC is the Liquidating Trustee to the BearingPoint Inc. Liquidating Trust.

PROOFS OF CLAIM

7. On October 14, 2009, the Court entered the Procedures Order.

8. As of the filing of this Sixteenth Omnibus Objection, the Bar Dates have passed, and in excess of 1,100 Proofs of Claim have been filed in connection with these chapter 11 cases. The Liquidating Trustee has continued the process of conducting a comprehensive review and reconciliation of all prepetition claims, including both the claims scheduled in the Debtors' Schedules (the "***Scheduled Claims***") and the claims asserted in the Proofs of Claim (the "***Filed Claims***"). In addition, the Liquidating Trustee has continued identifying particular categories of Filed Claims that may be targeted for disallowance and expungement, and certain Scheduled Claims that may need to be adjusted.

9. On April 15, 2010, the Court entered the Order to Extend the Deadline to Object to Claims [Dkt. No. 1798]. Accordingly, the deadline for the Liquidating Trust to object to Claims and Administrative Expenses is December 31, 2010.

10. As part of their ongoing review, the Liquidating Trustee has reviewed each of the proofs of claim listed on Exhibit A, hereto and has concluded that each such claim is appropriately objected to on the basis set forth below.

11. The Liquidating Trustee limits this Objection to the grounds stated herein and reserves all rights and defenses, including, among other things, the right to further object to any of the Proofs of Claim referenced herein on any basis.

OBJECTION TO CLAIMS - SECTION 502(d) CLAIMS

12. The claims of the Section 502(d) Claimants should be disallowed because the claimants are recipients of transfers that are avoidable under Section 547 of the Bankruptcy Code that have not been repaid to the Liquidating Trustee and remain outstanding.

13. Section 502(d) of the Bankruptcy Code provides that, "the court shall disallow any claim of any entity…that is a transferee of a transfer avoidable under section…547…of this

title, unless such entity or transferee has paid the amount, or turned over any such property, for which such entity or transferee is liable." 11 U.S.C. § 502(d).

14. The elements of Section 547(b) are met with respect to the Section 502(d) Claimants. The Debtors made transfers to Section 502(d) Claimants of the Debtors' interest in property:

(a) to or for the benefit of the Section 502(d) Claimants;

(b) for or on account of antecedent debt owed by the Debtors before such transfer was made;

(c) while the Debtors were insolvent;

(d) on or within 90 days of the Petition Date;

(e) that enabled the Section 502(d) Claimant to receive more than it would have received if: (i) the case was a case under chapter 7 of the Bankruptcy Code, (ii) the transfer had not been made, and (iii) the Section 502(d) Claimant received payment of such debt to the extent provided by the provisions of the Bankruptcy Code.

Declaration of Barry Folse, attached hereto as Exhibit B. The Section 502(d) Claimants have not paid the amounts, or turned over the property, for which they are liable under Section 547(b) to the Debtors or the Liquidating Trustee. Accordingly, the claims must be disallowed under Section 502(d).

15. The Liquidating Trustee has engaged many of the Section 502(d) Claimants in an attempt to resolve the outstanding and unreturned preference transfers. To that extent, the Liquidating Trustee anticipates that if and/or when the amounts owed to the Liquidating Trustee by the Section 502(d) Claimants on account of preferential transfers are paid, the Liquidating Trustee will withdraw its objection to the claim. Accordingly, the Liquidating Trustee requests that the objection be withdrawn and/or affected claim reinstated automatically in the event: (a) the Liquidating Trustee determines not to bring a preference action against the affected creditor

by February 18, 2011 (the two-year anniversary of the Debtors' bankruptcy filing), (b) the affected creditor returns the alleged preferential transfer, or (c) the preference action is dismissed by a final order or judgment not subject to appeal.

RESERVATION OF RIGHTS

16. The Liquidating Trustee expressly reserves the right to amend, modify or supplement the objections asserted herein and to file additional objections to the Proofs of Claim or any other claims (filed or not) which may be asserted against the Debtors or the Liquidating Trustee. Should one or more of the grounds of objection stated in this Motion be dismissed, the Liquidating Trustee reserves its rights to object on any other grounds that the Liquidating Trustee identifies. In addition, the Liquidating Trustee reserves the right to seek further reduction of any claim to the extent such claim has been paid.

17. Further, the Liquidating Trustee reserves its rights with respect to potential preference and avoidance actions against any claimant herein, and this Objection shall not constitute a waiver of the right of the Liquidating Trustee to pursue such causes of action or to seek the disallowance of Proof of Claims for any other reason.

NOTICE

18. The Liquidating Trustee shall serve notice of this Sixteenth Omnibus Objection to parties in interest in accordance with the Procedures Order. The Liquidating Trustee submits that, in view of the facts and circumstances, such notice is sufficient and no other or further notice need be provided

WHEREFORE the Liquidating Trustee respectfully requests the Court grant the relief requested herein and such other and further relief as is just and proper.

Dated: December 30, 2010
New York, New York

/s/ Peter S. Goodman
MCKOOL SMITH P.C.
One Bryant Park, 47th Floor
New York, New York 10036
Telephone: (212) 402-9200
Facsimile: (212) 402-9444

- and -

Basil A. Umari (*pro hac vice*)
Nicholas Zugaro (*pro hac vice*)
MCKOOL SMITH P.C.
600 Travis Street, Suite 7000
Houston, Texas 77002
Telephone: (713) 485-7300
Facsimile: (713) 485-7344

Counsel to the Liquidating Trustee

EXHIBIT A

(SECTION 502(d) CLAIMS)

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**405**	09-10691 (REG)	**Creditor:** ALCALDE AND FAY LTD 2111 WILSON BLVD STE 850 ARLINGTON, VA 22201	$0.00	$0.00	$0.00	$26,286.86	$26,286.86
Filed On:	4/14/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**39**	09-10691 (REG)	**Creditor:** ALGOMED TECHNOLOGIES CORPORATION 116 JOHN ST SUITE 1406 NEW YORK, NY 10038	$0.00	$0.00	$0.00	$11,492.23	$11,492.23
Filed On:	3/19/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**784**	09-10691 (REG)	**Creditor:** ALPHASOFT SERVICES CORPORATION ATTN: VP AND GENERAL COUNSEL 2121 N. CALIFORNIA BLVD SUITE 350 WALNUT CREEK, CA 94596	$0.00	$0.00	$0.00	$9,600.00	$9,600.00
Filed On:	4/24/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**22**	09-10691 (REG)	**Creditor:** AMENCLERK INC D/B/A LUMEN LEGAL C/O MOLLY FRANTTI 1025 N CAMPBELL RD ROYAL OAK, MI 48067	$0.00	$0.00	$0.00	$3,550.72	$3,550.72
Filed On:	3/9/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**838**	09-10691 (REG)	**Creditor:** AMERENIP - A/K/A ILLINOIS POWER COMPANY ATTN COLLECTIONS A-10 PO BOX 2543 DECATUR, IL 62525	$0.00	$0.00	$0.00	$1,706.71	$1,706.71
Filed On:	5/12/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**390**	09-10691 (REG)	**Creditor:** BAKER & MCKENZIE LLP DAVID W PARHAM 2300 TRAMMELL CROW CENTER 2001 ROSS AVENUE DALLAS, TX 75201	$0.00	$0.00	$0.00	$11,885.46	$11,885.46
Filed On:	4/14/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**343**	09-10691 (REG)	**Creditor:** BASS BERRY AND SIMS PLC ATTN: ANDREA T. MCKELLAR 315 DEADERICK STREET, SUITE 2700 NASHVILLE, TN 37238	$0.00	$0.00	$0.00	$20,141.30	$20,141.30
Filed On:	4/10/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**530**	09-10691 (REG)	**Creditor:** BLACK AND VEATCH CORPORATION PO BOX 803823 KANSAS CITY, MO 64180	$0.00	$0.00	$0.00	$181,943.46	$181,943.46
Filed On:	4/16/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**371**	09-10691 (REG)	**Creditor:** BLACK BOX NETWORK SERVICES 1421 CHAMPION DR STE 312 CARROLLTON, TX 75006	$0.00	$0.00	$0.00	$15,180.55	$15,180.55
Filed On:	4/13/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**991**	09-10691 (REG)	**Creditor:** BLOOMBERG LP 731 LEXINGTON AVENUE NEW YORK, NY 10022	$0.00	$0.00	$0.00	$6,958.64	$6,958.64
Filed On:	8/13/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**437**	09-10692 (REG)	**Creditor:** BROADWING COMMUNICATIONS LLC 1025 ELDORADO BLVD BROOMFIELD, CO 80021	$0.00	$0.00	$0.00	$3,358.51	$3,358.51
Filed On:	4/15/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**330**	09-10691 (REG)	**Creditor:** CENTRIC CONSULTING, LLC C/O COOLIDGE WALL CO, LPA ATTN: GREG EWERS 33 WEST FIRST STREET, SUITE 600 DAYTON, OH 45402	$0.00	$0.00	$0.00	$93,749.11	$93,749.11
Filed On:	4/9/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**23**	09-10691 (REG)	**Creditor:** COMED CO ATTN BANKRUPTCY SECTION/REVENUE MGMT 2100 SWIFT DRIVE OAKBROOK, IL 60523	$0.00	$0.00	$0.00	$1,218.61	$1,218.61
Filed On:	3/13/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**318**	09-10691 (REG)	**Creditor:** COMPANY ENVIRONMENT OFFICES, INC. RON MANION 20 TRAFALGAR SQUARE SUITE 453 NASHUA, NH 3063	$0.00	$0.00	$0.00	$73,221.00	$73,221.00
Filed On:	4/9/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**669**	09-10691 (REG)	**Creditor:** COMPUTERSHARE 250 ROYALL STREET CANTON, MA 2021	$0.00	$0.00	$0.00	$23,016.14	$23,016.14
Filed On:	4/17/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**119**	09-10691 (REG)	**Creditor:** COURTYARD BY MARRIOTT TYSONS CORNER B F SAUL COMPANY ATTN JEREMIAH GALVIN 7501 WISCONSIN AVE SUITE 1500 BETHESEDA, MD 20814	$0.00	$0.00	$0.00	$20,905.94	$20,905.94
Filed On:	3/26/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**1102**	09-10691 (REG)	**Creditor:** CUSTOM HARDWARE ENGINEERING & CONSULTING INC C/O MICHAEL C SEAMANDS/LASHLY & BAER PC 714 LOCUST STREET ST LOUIS, MO 63101	$0.00	$0.00	$0.00	$23,640.60	$23,640.60
Filed On:	12/14/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**362**	09-10691 (REG)	**Creditor:** DIGITAL FUEL TECHNOLOGIES, INC 951 MARINER'S ISLAND BLVD # 665 SAN MATEO, CA 94404	$0.00	$0.00	$0.00	$8,546.14	$8,546.14
Filed On:	4/13/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**155**	09-10691 (REG)	**Creditor:** DIVERSIFIED INFORMATION TECHNOLOGIES INC 123 WYOMING AVE SCRANTON, PA 18503	$0.00	$0.00	$0.00	$15,074.34	$15,074.34
Filed On:	3/30/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**53**	09-10691 (REG)	**Creditor:** DOCUDATA SOLUTIONS LLC 7777 JOHN CARPENTER FREEWAY DALLAS, TX 75247	$0.00	$0.00	$0.00	$36,366.78	$36,366.78
Filed On:	3/23/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**69**	09-10691 (REG)	**Creditor:** DONNELLY MECHANICAL CORP. 96-59 222ND STREET QUEENS VILLAGE, NY 11429	$0.00	$0.00	$0.00	$3,641.40	$3,641.40
Filed On:	3/25/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**158**	09-10691 (REG)	**Creditor:** EDGE CONSTRUCTION INC 6480 SLIGO MILL ROAD TAKOMA PARK, MD 20912	$0.00	$0.00	$0.00	$7,569.00	$7,569.00
Filed On:	3/30/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**152**	09-10691 (REG)	**Creditor:** FIDELITY ENGINEERING CORP. 19955 HIGHLAND VISTA DR. ASHBURN, VA 20147	$0.00	$0.00	$0.00	$7,887.26	$7,887.26
Filed On:	3/30/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**734**	09-10691 (REG)	**Creditor:** FIRSTWAVE TECHNOLOGIES, INC LISA CRAMER CHIEF SALES & MARKETING OFFICER 7000 CENTRAL PARKWAY, SUITE 330 ATLANTA, GA 30328	$0.00	$0.00	$0.00	$865.17	$865.17
Filed On:	4/20/2009							
				Comments:	Creditor received voidable preference that it has not returned to the estate.			
Claim To Be Disallowed	**350**	09-10691 (REG)	**Creditor:** GOOGLE INC BINDER & MALTER LLP C/O WENDY W SMITH 2775 PARK AVE SANTA CLARA, CA 95050	$0.00	$0.00	$0.00	$6,025.49	$6,025.49
Filed On:	4/10/2009							
				Comments:	Creditor received voidable preference that it has not returned to the estate.			
Claim To Be Disallowed	**163**	09-10691 (REG)	**Creditor:** GROUP 360 LLC 718 7TH STREET NW SUITE 310 WASHINGTON, DC 20001	$0.00	$0.00	$0.00	$15,858.00	$15,858.00
Filed On:	3/31/2009							
				Comments:	Creditor received voidable preference that it has not returned to the estate.			

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**156**	09-10691 (REG)	**Creditor:** GSG COMMUNICATIONS LLC	$0.00	$0.00	$0.00	$12,000.00	$12,000.00
Filed On:	3/30/2009		895 BROADWAY 5TH FLOOR NEW YORK, NY 10003					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**166**	09-10691 (REG)	**Creditor:** HIGHER EDUCATION PROFESSIONAL SRVCS LLC	$0.00	$0.00	$0.00	$23,500.00	$23,500.00
Filed On:	3/31/2009		DAN W HAMLIN 357 CORAL DR CAPE CANAVERAL, FL 32920					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**522**	09-10691 (REG)	**Creditor:** HILTON WASHINGTON DULLES AIRPORTS CORP.	$0.00	$0.00	$0.00	$319,320.98	$319,320.98
Filed On:	4/16/2009		KELLY A WOODRUFF FARELLA BRAUN & MARTEL 235 MONTGOMERY ST 17TH FL SAN FRANCISCO, CA 94104					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**373**	09-10691 (REG)	**Creditor:** INDOSOFT, INC.	$0.00	$0.00	$0.00	$33,160.04	$33,160.04
Filed On:	4/13/2009		RAHUL KUMAR PRESIDENT P.O. BOX 590 SHREWSBURY, MA 1545					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**899**	09-10691 (REG)	**Creditor:** INTRALINKS INC	$0.00	$0.00	$0.00	$47,353.66	$47,353.66
Filed On:	6/17/2009		ATTN FRAN SULZER VP A/R 150 EAST 42ND ST 8TH FL NEW YORK, NY 10017					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**635**	09-10691 (REG)	**Creditor:** INX, INC	$0.00	$0.00	$0.00	$5,119.60	$5,119.60
Filed On:	4/17/2009		C/O JASON M RUDD DIAMOND MCCARTHY LLP 909 FANNIN, STE 1500 HOUSTON, TX 77010					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**475**	09-10691 (REG)	**Creditor:** KROLL ASSOCIATES INC ATTN GENERAL COUNSEL 1166 AVENUE OF THE AMERICAS FLOOR 23 NEW YORK, NY 10036	$0.00	$0.00	$0.00	$72,244.85	$72,244.85
Filed On:	4/16/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**64**	09-10691 (REG)	**Creditor:** KS SOLUTIONS LLC 42734 MIDDLE RIDGE PLACE BROADLANDS, VA 20148	$0.00	$0.00	$0.00	$21,383.46	$21,383.46
Filed On:	3/24/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**799**	09-10691 (REG)	**Creditor:** LITTLER MENDELSON PC 650 CALIFORNIA ST 20TH FL SAN FRANCISCO, CA 94108	$0.00	$0.00	$0.00	$29,704.52	$29,704.52
Filed On:	4/29/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**256**	09-10691 (REG)	**Creditor:** LOADSPRING SOLUTIONS INC 15 UNION STREET SUITE 401 LAWRENCE, MA 1840	$0.00	$0.00	$0.00	$6,870.00	$6,870.00
Filed On:	4/6/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**1049**	09-10691 (REG)	**Creditor:** LOCKHEED MARTIN RANDY PEDDICORD 7601 ORA GLEN DR GREENBELT, MD 20770	$0.00	$0.00	$0.00	$31,953.67	$31,953.67
Filed On:	10/21/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**1114**	09-10691 (REG)	**Creditor:** LOCKHEED MARTIN ATTN MS. ANELA RAYMOND 2780 AIRPORT DRIVE SUITE 320 COLUMBUS, OH 43219	$0.00	$0.00	$0.00	$85,367.54	$85,367.54
Filed On:	1/5/2010							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**438**	09-10691 (REG)	**Creditor:** MANATT PHELPS & PHILLIPS LLP ATTN PAOLA SANDOVAL 11355 W OLYMPIC BLVD LOS ANGELES, CA 90064	$0.00	$0.00	$0.00	$380,402.08	$380,402.08
Filed On:	4/15/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**1165**	09-10691 (REG)	**Creditor:** MOREDIRECT INC	$0.00	$0.00	$0.00	$216,235.44	$216,235.44
Filed On:	3/18/2010		P O BOX 918588 ORLANDO, FL 32891					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**340**	09-10691 (REG)	**Creditor:** MORGAN STANLEY & CO INCORPORATED	$0.00	$0.00	$0.00	$66,094.83	$66,094.83
Filed On:	4/10/2009		CORPORATE EQUITY SOLUTIONS HARBORSIDE FINANCIAL CENTER PLAZA 2 - 7TH FLOOR, ATTN ANA FRANCO JERSEY CITY, NJ 7311					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**368**	09-10691 (REG)	**Creditor:** NETWORK PARKING CO LTD	$0.00	$0.00	$0.00	$918.00	$918.00
Filed On:	4/13/2009		8260 GREENSBORO DRIVE SUITE 275 MCLEAN, VA 22102					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**845**	09-10691 (REG)	**Creditor:** NEW YORK INSTITUTE OF FINANCE	$0.00	$0.00	$0.00	$708.33	$708.33
Filed On:	5/11/2009		PEARSON BUSINESS SERVICES INC 200 OLD TAPPAN RD OLD TAPPAN, NJ 7675					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**1008**	09-10705 (REG)	**Creditor:** NEWTECH SOLUTIONS INC	$0.00	$0.00	$0.00	$17,319.96	$17,319.96
Filed On:	8/19/2009		4812 JAYDEE DRIVE MOSELEY, VA 23120					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**353**	09-10691 (REG)	**Creditor:** O C TANNER RECOGNITION COMPANY	$0.00	$0.00	$0.00	$52,050.02	$52,050.02
Filed On:	4/10/2009		LESIA HARMON 1930 S STATE ST SALT LAKE CITY, UT 84115					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**416**	09-10691 (REG)	**Creditor:** OBJECTBUILDERS, INC MARSHA E. FLORA, ESQUIRE GENERAL COUNSEL 20134 WEST VALLEY FORGE CIRCLE KING OF PRUSSIA, PA 19406	$0.00	$0.00	$0.00	$388.02	$388.02
Filed On:	4/15/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**2**	09-10691 (REG)	**Creditor:** OFFICEMAX ATTN ANESTIS DEMALIS 263 SHUMAN BLVD NAPERVILLE, IL 60563	$0.00	$0.00	$10,344.98	$13,974.56	$24,319.54
Filed On:	2/23/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**130**	09-10691 (REG)	**Creditor:** PEERFOCUS 71 W 23RD ST STE 515 NEW YORK, NY 10010	$0.00	$0.00	$0.00	$2,666.66	$2,666.66
Filed On:	3/27/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**560**	09-10691 (REG)	**Creditor:** R R DONNELLEY RECEIVABLES INC SUITE 201 EAST PLUM LANE RENO, NV 89502	$0.00	$0.00	$0.00	$6,170.44	$6,170.44
Filed On:	4/16/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**744**	09-10691 (REG)	**Creditor:** RITA MYERS 131 SPRING STREET #401E NEW YORK, NY 10012	$0.00	$0.00	$0.00	$2,012.50	$2,012.50
Filed On:	4/21/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**464**	09-10698 (REG)	**Creditor:** RR DONNELLEY GLOBAL SOLUTIONS BV EBBEHOUT 26 EBBEHOUT ZAANDAM 1507 EA NETHERLAND,	$0.00	$0.00	$0.00	$16,637.27	$16,637.27
Filed On:	4/15/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**45**	09-10691 (REG)	**Creditor:** SAVVIS INC ATTN: J. THOMAS 1 SAVVIS PARKWAY TOWN & COUNTRY, MO 63017	$0.00	$0.00	$0.00	$83,523.27	$83,523.27
Filed On:	3/23/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**686**	09-10691 (REG)	**Creditor:** SERCO, INC.	$0.00	$0.00	$0.00	$4,944.80	$4,944.80
Filed On:	4/17/2009		ATTN:LEGAL DEPARTMENT 1818 LIBRARY ST. SUITE 1000 RESTON, VA 20190					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**366**	09-10691 (REG)	**Creditor:** SHARON L. BAKER D/B/A SLB EDITORIAL SVCS	$0.00	$0.00	$0.00	$5,815.00	$5,815.00
Filed On:	4/13/2009		10715 OLD BRIDGE LANE CHARLOTTE, NC 28269					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**218**	09-10691 (REG)	**Creditor:** SHEPPARD, MULLIN, RICHTER & HAMPTON LLP	$0.00	$0.00	$0.00	$125,556.29	$125,556.29
Filed On:	4/2/2009		ATTN: RICHARD W. BRUNETTE 333 SOUTH HOPE STREET 48TH FLOOR LOS ANGELES, CA 90071					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**731**	09-10691 (REG)	**Creditor:** SKADDEN ARPS SLATE MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR, ESQ BENNETT S. SILVERBERG, ESQ FOUR TIMES SQUARE NEW YORK, NY 10036	$0.00	$0.00	$0.00	$433,983.29	$433,983.29
Filed On:	4/17/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**54**	09-10691 (REG)	**Creditor:** STINSON MORRISON HECKER LLP 230 W MCCARTY STREET JEFFERSON CITY, MO 65101	$0.00	$0.00	$0.00	$300.00	$300.00
Filed On:	3/24/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**1143**	09-10691 (REG)	**Creditor:** SUPPORT GROUPS INC 5303 MANORFIELD ROAD ROCKVILLE, MD 20853	$0.00	$0.00	$0.00	$137,466.96	$137,466.96
Filed On:	2/11/2010							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**271**	09-10691 (REG)	**Creditor:** TALENT FUSION (RADIKER INC) 343 HUNTINGTON ROAD WORTHINGTON, MA 1098	$0.00	$0.00	$0.00	$13,200.00	$13,200.00
Filed On:	4/7/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**281**	09-10691 (REG)	**Creditor:** TALEO CORP 4140 DUBLIN BLVD SUITE 400 DUBLIN, CA 94568	$0.00	$0.00	$0.00	$22,798.15	$22,798.15
Filed On:	4/8/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**348**	09-10691 (REG)	**Creditor:** TANGOE INC 1440 MAIN ST WALTHAM, MA 2451	$0.00	$0.00	$0.00	$36,727.50	$36,727.50
Filed On:	4/10/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**290**	09-10691 (REG)	**Creditor:** TECHNOLOGY SUPPORT CENTER INC 8133 LEESBURG PIKE SUITE 730 VIENNA, VA 22182	$0.00	$0.00	$0.00	$13,915.50	$13,915.50
Filed On:	4/8/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**446**	09-10705 (REG)	**Creditor:** THE BHW GROUP 9015 MOUNTAIN RIDGE DR, STE 240 AUSTIN, TX 78759	$0.00	$0.00	$0.00	$107,061.50	$107,061.50
Filed On:	4/15/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**916**	09-10691 (REG)	**Creditor:** THE LIVINGSTON GROUP LLC 499 SOUTH CAPITAL STREET SW SUITE 600 WASHINGTON, DC 20003	$0.00	$0.00	$0.00	$19,286.00	$19,286.00
Filed On:	7/6/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**917**	09-10691 (REG)	**Creditor:** THE LIVINGSTON GROUP LLC 499 SOUTH CAPITAL STREET SW SUITE 600 WASHINGTON, DC 20003	$0.00	$0.00	$0.00	$4,717.00	$4,717.00
Filed On:	7/6/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**273**	09-10691 (REG)	**Creditor:** THOUVENIN RECHTSANWÄLTE DR. HANSJÖRG STUTZER KLAUSSTRASSE 33 CH-8034 ZÜRICH SWITERLAND,	$0.00	$0.00	$0.00	$18,631.34	$18,631.34
Filed On:	4/7/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**374**	09-10691 (REG)	**Creditor:** TRENT WATSON LLC P O BOX 2221 JEFFERSON CITY, MO 65102	$0.00	$0.00	$0.00	$3,000.00	$3,000.00
Filed On:	4/13/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**162**	09-10691 (REG)	**Creditor:** VENTYX INC. ATTN: CFO 3301 WINDY RIDGE PARKWAY ATLANTA, GA 30339	$0.00	$0.00	$0.00	$736,137.24	$736,137.24
Filed On:	3/31/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**1050**	09-10691 (REG)	**Creditor:** VERIZON PO BOX 3037 BLOOMINGTON, IL 61702	$0.00	$0.00	$0.00	$889.04	$889.04
Filed On:	10/13/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**1030**	09-10691 (REG)	**Creditor:** VERIZON COMMUNICATIONS INC	$0.00	$0.00	$0.00	$40,000.00	$40,000.00
Filed On:	8/21/2009		ATTN DALE E BARNEY ESQ GIBBONS PC ONE GATEWAY CENTER NEWARK, NJ 7102					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**527**	09-10691 (REG)	**Creditor:** WATSON WYATT & COMPANY	$0.00	$0.00	$0.00	$5,000.00	$5,000.00
Filed On:	4/16/2009		901 N GLEBE ROAD ARLINGTON, VA 22203					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**55**	09-10691 (REG)	**Creditor:** WEBEX COMMUNICATIONS	$0.00	$0.00	$0.00	$48,247.50	$48,247.50
Filed On:	3/24/2009		C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM, MD 21094					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**558**	09-10691 (REG)	**Creditor:** WILEY REIN LLP ATTN: DYLAN G TRACHE 7925 JONES BRANCH DR SUITE 6200 MCLEAN, VA 22102	$0.00	$0.00	$0.00	$36,274.62	$36,274.62
Filed On:	4/16/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claims To Be Disallowed Totals			**73**	**$0.00**	**$0.00**	**$10,344.98**	**$3,990,720.85**	**$4,001,065.83**

EXHIBIT B

(DECLARATION OF BARRY FOLSE)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	**Chapter 11 Case No.**
BEARINGPOINT, INC., et al.,	:	**09 - 10691 (REG)**
Debtors.[1]	:	**(Jointly Administered)**

DECLARATION OF BARRY FOLSE IN SUPPORT OF LIQUIDATING TRUSTEE'S SIXTEENTH OMNIBUS OBJECTION TO CLAIMS

Barry Folse makes this declaration under 28 U.S.C. § 1746 and states:

1. I am a Managing Director of Alix Partners, LLP ("AP"). John DeGroote Services LLC (the "Liquidating Trustee") has retained AP as temporary employees. I am authorized to execute this Declaration on behalf of the Liquidating Trustee. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

2. I submit this declaration in support of the Liquidating Trustee's Sixteenth Omnibus Objection to Claims (the "Objection"). I, or employees of the Liquidating Trustee under my direction and control, have reviewed the claims on Exhibit A. Such claims were submitted by claimants who:

a. received payment on account of antecedent debt owed to the claimant to or for the benefit of such claimant;

b. for or on account of antecedent debt owed by the Debtors before such transfer was made;

c. while the Debtors were insolvent;

[1] The Debtors include: BE New York Holdings, Inc., BearingPoint, Inc., BearingPoint, LLC, BearingPoint Americas, Inc., BearingPoint BG, LLC, BearingPoint Enterprise Holdings, LLC, BearingPoint Global, Inc., BearingPoint Global Operations, Inc., BearingPoint International I, Inc., BearingPoint Israel, LLC, BearingPoint Puerto Rico, LLC, BearingPoint Russia, LLC, BearingPoint South Pacific, LLC, BearingPoint Southeast Asia LLC, BearingPoint Technology Procurement Services, LLC, BearingPoint USA, Inc., i2 Mid Atlantic LLC, i2 Northwest LLC, Metrius, Inc., OAD Acquisition Corp., OAD Group, Inc., Peloton Holdings, L.L.C., Softline Acquisition Corp., and Softline Consulting and Integrators, Inc.

d. on or within 90 days of the Petition Date;

e. that enabled the claimant to receive more than it would have received if: (i) the case was a case under chapter 7 of the Bankruptcy Code, (ii) the transfer had not been made, and (iii) the Section 502(d) Claimant received payment of such debt to the extent provided by the provisions of the Bankruptcy Code.

[Remainder of Page Intentionally Left Blank]

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 29th day of December, 2010.

Barry Folse
Managing Director, Alix Partners, LLP

ANNEX A

(PROPOSED ORDER)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11 Case No.
BEARINGPOINT, INC., et al.,	:	09 - 10691 (REG)
Debtors.	:	(Jointly Administered)

ORDER GRANTING LIQUIDATING TRUSTEE'S SIXTEENTH OMNIBUS OBJECTION TO CLAIMS

Upon consideration of the objection, dated December 30, 2010 (the "***Sixteenth Omnibus Objection***"),[1] of John DeGroote Services LLC, Liquidating Trustee to the BearingPoint Inc. Liquidating Trust, for entry of an order disallowing and expunging in their entirety certain claims filed against these estates, all as more fully set forth in the Sixteenth Omnibus Objection; and the Court having held a hearing to consider the relief requested herein (the "***Hearing***") with the appearances of all interested parties noted in the record of the Hearing; and upon all of the proceedings before the Court, the Court finds and determines the following:

A. Consideration of the Sixteenth Omnibus Objection and the relief requested therein is a core proceeding pursuant to 28 U.S.C. § 157(b).

B. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

C. The Court has jurisdiction to consider the Sixteenth Omnibus Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 of the United States District Court for the Southern District of New York, dated July 10, 1984 (Ward, Acting C.J.).

[1] Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed thereto in the Sixteenth Omnibus Objection.

D. The Liquidating Trustee has provided due and proper notice of the Sixteenth Omnibus Objection and Hearing to parties in interest (the "***Notice Parties***"), including to each holder of a claim listed on the attached exhibits, in accordance with the *Order Pursuant to Bankruptcy Code Section 105 Approving Notice Procedures for Claims Objections and Deemed Schedule Amendment Motions*, dated October 14, 2009 [Docket No. 1353], and no further notice is necessary.

E. The legal and factual bases set forth in the Sixteenth Omnibus Objection establish just and sufficient cause to grant the relief requested therein.

F. The relief granted herein is in the best interests of the Debtors, their estates, creditors, the Liquidating Trust, and all parties in interest.

G. Notwithstanding the relief granted herein, the Liquidating Trustee reserves all rights under chapter 5 of the Bankruptcy Code and all claims they may have against any claimant.

Therefore, it is hereby ORDERED that:

1. The Sixteenth Omnibus Objection is GRANTED as set forth herein.

2. Each claim listed on Exhibit A attached hereto is hereby disallowed and expunged in its entirety. However, to claim is automatically reinstated in the event: (a) the Liquidating Trustee determines not to bring a preference action against the affected creditor by February 18, 2011 (the two-year anniversary of the Debtors' bankruptcy filing), (b) the affected creditor returns the alleged preferential transfer, or (c) the preference action is dismissed by a final order or judgment not subject to appeal.

3. Garden City Group is authorized and directed to delete the claims disallowed and expunged pursuant to this Order from the official claims register in these chapter 11 cases.

4. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York
__________, 2010

____
HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

(SECTION 502(D) CLAIMS)

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**405**	09-10691 (REG)	**Creditor:** ALCALDE AND FAY LTD 2111 WILSON BLVD STE 850 ARLINGTON, VA 22201	$0.00	$0.00	$0.00	$26,286.86	$26,286.86
Filed On:	4/14/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**39**	09-10691 (REG)	**Creditor:** ALGOMED TECHNOLOGIES CORPORATION 116 JOHN ST SUITE 1406 NEW YORK, NY 10038	$0.00	$0.00	$0.00	$11,492.23	$11,492.23
Filed On:	3/19/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**784**	09-10691 (REG)	**Creditor:** ALPHASOFT SERVICES CORPORATION ATTN: VP AND GENERAL COUNSEL 2121 N. CALIFORNIA BLVD SUITE 350 WALNUT CREEK, CA 94596	$0.00	$0.00	$0.00	$9,600.00	$9,600.00
Filed On:	4/24/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**22**	09-10691 (REG)	**Creditor:** AMENCLERK INC D/B/A LUMEN LEGAL C/O MOLLY FRANTTI 1025 N CAMPBELL RD ROYAL OAK, MI 48067	$0.00	$0.00	$0.00	$3,550.72	$3,550.72
Filed On:	3/9/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**838**	09-10691 (REG)	**Creditor:** AMERENIP - A/K/A ILLINOIS POWER COMPANY ATTN COLLECTIONS A-10 PO BOX 2543 DECATUR, IL 62525	$0.00	$0.00	$0.00	$1,706.71	$1,706.71
Filed On:	5/12/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**390**	09-10691 (REG)	**Creditor:** BAKER & MCKENZIE LLP DAVID W PARHAM 2300 TRAMMELL CROW CENTER 2001 ROSS AVENUE DALLAS, TX 75201	$0.00	$0.00	$0.00	$11,885.46	$11,885.46
Filed On:	4/14/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**343**	09-10691 (REG)	**Creditor:** BASS BERRY AND SIMS PLC ATTN: ANDREA T. MCKELLAR 315 DEADERICK STREET, SUITE 2700 NASHVILLE, TN 37238	$0.00	$0.00	$0.00	$20,141.30	$20,141.30
Filed On:	4/10/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**530**	09-10691 (REG)	**Creditor:** BLACK AND VEATCH CORPORATION PO BOX 803823 KANSAS CITY, MO 64180	$0.00	$0.00	$0.00	$181,943.46	$181,943.46
Filed On:	4/16/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**371**	09-10691 (REG)	**Creditor:** BLACK BOX NETWORK SERVICES 1421 CHAMPION DR STE 312 CARROLLTON, TX 75006	$0.00	$0.00	$0.00	$15,180.55	$15,180.55
Filed On:	4/13/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**991**	09-10691 (REG)	**Creditor:** BLOOMBERG LP 731 LEXINGTON AVENUE NEW YORK, NY 10022	$0.00	$0.00	$0.00	$6,958.64	$6,958.64
Filed On:	8/13/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**437**	09-10692 (REG)	**Creditor:** BROADWING COMMUNICATIONS LLC 1025 ELDORADO BLVD BROOMFIELD, CO 80021	$0.00	$0.00	$0.00	$3,358.51	$3,358.51
Filed On:	4/15/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**330**	09-10691 (REG)	**Creditor:** CENTRIC CONSULTING, LLC C/O COOLIDGE WALL CO, LPA ATTN: GREG EWERS 33 WEST FIRST STREET, SUITE 600 DAYTON, OH 45402	$0.00	$0.00	$0.00	$93,749.11	$93,749.11
Filed On:	4/9/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**23**	09-10691 (REG)	**Creditor:** COMED CO ATTN BANKRUPTCY SECTION/REVENUE MGMT 2100 SWIFT DRIVE OAKBROOK, IL 60523	$0.00	$0.00	$0.00	$1,218.61	$1,218.61
Filed On:	3/13/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**318**	09-10691 (REG)	**Creditor:** COMPANY ENVIRONMENT OFFICES, INC. RON MANION 20 TRAFALGAR SQUARE SUITE 453 NASHUA, NH 3063	$0.00	$0.00	$0.00	$73,221.00	$73,221.00
Filed On:	4/9/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**669**	09-10691 (REG)	**Creditor:** COMPUTERSHARE 250 ROYALL STREET CANTON, MA 2021	$0.00	$0.00	$0.00	$23,016.14	$23,016.14
Filed On:	4/17/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**119**	09-10691 (REG)	**Creditor:** COURTYARD BY MARRIOTT TYSONS CORNER B F SAUL COMPANY ATTN JEREMIAH GALVIN 7501 WISCONSIN AVE SUITE 1500 BETHESEDA, MD 20814	$0.00	$0.00	$0.00	$20,905.94	$20,905.94
Filed On:	3/26/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**1102**	09-10691 (REG)	**Creditor:** CUSTOM HARDWARE ENGINEERING & CONSULTING INC C/O MICHAEL C SEAMANDS/LASHLY & BAER PC 714 LOCUST STREET ST LOUIS, MO 63101	$0.00	$0.00	$0.00	$23,640.60	$23,640.60
Filed On:	12/14/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**362**	09-10691 (REG)	**Creditor:** DIGITAL FUEL TECHNOLOGIES, INC 951 MARINER'S ISLAND BLVD # 665 SAN MATEO, CA 94404	$0.00	$0.00	$0.00	$8,546.14	$8,546.14
Filed On:	4/13/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**155**	09-10691 (REG)	**Creditor:** DIVERSIFIED INFORMATION TECHNOLOGIES INC 123 WYOMING AVE SCRANTON, PA 18503	$0.00	$0.00	$0.00	$15,074.34	$15,074.34
Filed On:	3/30/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**53**	09-10691 (REG)	**Creditor:** DOCUDATA SOLUTIONS LLC 7777 JOHN CARPENTER FREEWAY DALLAS, TX 75247	$0.00	$0.00	$0.00	$36,366.78	$36,366.78
Filed On:	3/23/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**69**	09-10691 (REG)	**Creditor:** DONNELLY MECHANICAL CORP. 96-59 222ND STREET QUEENS VILLAGE, NY 11429	$0.00	$0.00	$0.00	$3,641.40	$3,641.40
Filed On:	3/25/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**158**	09-10691 (REG)	**Creditor:** EDGE CONSTRUCTION INC 6480 SLIGO MILL ROAD TAKOMA PARK, MD 20912	$0.00	$0.00	$0.00	$7,569.00	$7,569.00
Filed On:	3/30/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**152**	09-10691 (REG)	**Creditor:** FIDELITY ENGINEERING CORP. 19955 HIGHLAND VISTA DR. ASHBURN, VA 20147	$0.00	$0.00	$0.00	$7,887.26	$7,887.26
Filed On:	3/30/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**734**	09-10691 (REG)	**Creditor:** FIRSTWAVE TECHNOLOGIES, INC	$0.00	$0.00	$0.00	$865.17	$865.17
Filed On:	4/20/2009		LISA CRAMER CHIEF SALES & MARKETING OFFICER 7000 CENTRAL PARKWAY, SUITE 330 ATLANTA, GA 30328					
				Comments:	Creditor received voidable preference that it has not returned to the estate.			
Claim To Be Disallowed	**350**	09-10691 (REG)	**Creditor:** GOOGLE INC	$0.00	$0.00	$0.00	$6,025.49	$6,025.49
Filed On:	4/10/2009		BINDER & MALTER LLP C/O WENDY W SMITH 2775 PARK AVE SANTA CLARA, CA 95050					
				Comments:	Creditor received voidable preference that it has not returned to the estate.			
Claim To Be Disallowed	**163**	09-10691 (REG)	**Creditor:** GROUP 360 LLC	$0.00	$0.00	$0.00	$15,858.00	$15,858.00
Filed On:	3/31/2009		718 7TH STREET NW SUITE 310 WASHINGTON, DC 20001					
				Comments:	Creditor received voidable preference that it has not returned to the estate.			

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**156**	09-10691 (REG)	**Creditor:** GSG COMMUNICATIONS LLC	$0.00	$0.00	$0.00	$12,000.00	$12,000.00
Filed On:	3/30/2009		895 BROADWAY 5TH FLOOR NEW YORK, NY 10003					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**166**	09-10691 (REG)	**Creditor:** HIGHER EDUCATION PROFESSIONAL SRVCS LLC	$0.00	$0.00	$0.00	$23,500.00	$23,500.00
Filed On:	3/31/2009		DAN W HAMLIN 357 CORAL DR CAPE CANAVERAL, FL 32920					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**522**	09-10691 (REG)	**Creditor:** HILTON WASHINGTON DULLES AIRPORTS CORP.	$0.00	$0.00	$0.00	$319,320.98	$319,320.98
Filed On:	4/16/2009		KELLY A WOODRUFF FARELLA BRAUN & MARTEL 235 MONTGOMERY ST 17TH FL SAN FRANCISCO, CA 94104					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**373**	09-10691 (REG)	**Creditor:** INDOSOFT, INC.	$0.00	$0.00	$0.00	$33,160.04	$33,160.04
Filed On:	4/13/2009		RAHUL KUMAR PRESIDENT P.O. BOX 590 SHREWSBURY, MA 1545					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**899**	09-10691 (REG)	**Creditor:** INTRALINKS INC	$0.00	$0.00	$0.00	$47,353.66	$47,353.66
Filed On:	6/17/2009		ATTN FRAN SULZER VP A/R 150 EAST 42ND ST 8TH FL NEW YORK, NY 10017					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**635**	09-10691 (REG)	**Creditor:** INX, INC	$0.00	$0.00	$0.00	$5,119.60	$5,119.60
Filed On:	4/17/2009		C/O JASON M RUDD DIAMOND MCCARTHY LLP 909 FANNIN, STE 1500 HOUSTON, TX 77010					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**475**	09-10691 (REG)	**Creditor:** KROLL ASSOCIATES INC	$0.00	$0.00	$0.00	$72,244.85	$72,244.85
Filed On:	4/16/2009		ATTN GENERAL COUNSEL 1166 AVENUE OF THE AMERICAS FLOOR 23 NEW YORK, NY 10036					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**64**	09-10691 (REG)	**Creditor:** KS SOLUTIONS LLC	$0.00	$0.00	$0.00	$21,383.46	$21,383.46
Filed On:	3/24/2009		42734 MIDDLE RIDGE PLACE BROADLANDS, VA 20148					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**799**	09-10691 (REG)	**Creditor:** LITTLER MENDELSON PC	$0.00	$0.00	$0.00	$29,704.52	$29,704.52
Filed On:	4/29/2009		650 CALIFORNIA ST 20TH FL SAN FRANCISCO, CA 94108					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**256**	09-10691 (REG)	**Creditor:** LOADSPRING SOLUTIONS INC	$0.00	$0.00	$0.00	$6,870.00	$6,870.00
Filed On:	4/6/2009		15 UNION STREET SUITE 401 LAWRENCE, MA 1840					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**1049**	09-10691 (REG)	**Creditor:** LOCKHEED MARTIN RANDY PEDDICORD 7601 ORA GLEN DR GREENBELT, MD 20770	$0.00	$0.00	$0.00	$31,953.67	$31,953.67
Filed On:	10/21/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**1114**	09-10691 (REG)	**Creditor:** LOCKHEED MARTIN ATTN MS. ANELA RAYMOND 2780 AIRPORT DRIVE SUITE 320 COLUMBUS, OH 43219	$0.00	$0.00	$0.00	$85,367.54	$85,367.54
Filed On:	1/5/2010							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**438**	09-10691 (REG)	**Creditor:** MANATT PHELPS & PHILLIPS LLP ATTN PAOLA SANDOVAL 11355 W OLYMPIC BLVD LOS ANGELES, CA 90064	$0.00	$0.00	$0.00	$380,402.08	$380,402.08
Filed On:	4/15/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**1165**	09-10691 (REG)	**Creditor:** MOREDIRECT INC	$0.00	$0.00	$0.00	$216,235.44	$216,235.44
Filed On:	3/18/2010		P O BOX 918588 ORLANDO, FL 32891					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**340**	09-10691 (REG)	**Creditor:** MORGAN STANLEY & CO INCORPORATED	$0.00	$0.00	$0.00	$66,094.83	$66,094.83
Filed On:	4/10/2009		CORPORATE EQUITY SOLUTIONS HARBORSIDE FINANCIAL CENTER PLAZA 2 - 7TH FLOOR, ATTN ANA FRANCO JERSEY CITY, NJ 7311					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**368**	09-10691 (REG)	**Creditor:** NETWORK PARKING CO LTD	$0.00	$0.00	$0.00	$918.00	$918.00
Filed On:	4/13/2009		8260 GREENSBORO DRIVE SUITE 275 MCLEAN, VA 22102					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**845**	09-10691 (REG)	**Creditor:** NEW YORK INSTITUTE OF FINANCE	$0.00	$0.00	$0.00	$708.33	$708.33
Filed On:	5/11/2009		PEARSON BUSINESS SERVICES INC 200 OLD TAPPAN RD OLD TAPPAN, NJ 7675					
				Comments:	Creditor received voidable preference that it has not returned to the estate.			
Claim To Be Disallowed	**1008**	09-10705 (REG)	**Creditor:** NEWTECH SOLUTIONS INC	$0.00	$0.00	$0.00	$17,319.96	$17,319.96
Filed On:	8/19/2009		4812 JAYDEE DRIVE MOSELEY, VA 23120					
				Comments:	Creditor received voidable preference that it has not returned to the estate.			
Claim To Be Disallowed	**353**	09-10691 (REG)	**Creditor:** O C TANNER RECOGNITION COMPANY	$0.00	$0.00	$0.00	$52,050.02	$52,050.02
Filed On:	4/10/2009		LESIA HARMON 1930 S STATE ST SALT LAKE CITY, UT 84115					
				Comments:	Creditor received voidable preference that it has not returned to the estate.			

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**416**	09-10691 (REG)	**Creditor:** OBJECTBUILDERS, INC MARSHA E. FLORA, ESQUIRE GENERAL COUNSEL 20134 WEST VALLEY FORGE CIRCLE KING OF PRUSSIA, PA 19406	$0.00	$0.00	$0.00	$388.02	$388.02
Filed On:	4/15/2009							
				Comments:	Creditor received voidable preference that it has not returned to the estate.			
Claim To Be Disallowed	**2**	09-10691 (REG)	**Creditor:** OFFICEMAX ATTN ANESTIS DEMALIS 263 SHUMAN BLVD NAPERVILLE, IL 60563	$0.00	$0.00	$10,344.98	$13,974.56	$24,319.54
Filed On:	2/23/2009							
				Comments:	Creditor received voidable preference that it has not returned to the estate.			
Claim To Be Disallowed	**130**	09-10691 (REG)	**Creditor:** PEERFOCUS 71 W 23RD ST STE 515 NEW YORK, NY 10010	$0.00	$0.00	$0.00	$2,666.66	$2,666.66
Filed On:	3/27/2009							
				Comments:	Creditor received voidable preference that it has not returned to the estate.			

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**560**	09-10691 (REG)	**Creditor:** R R DONNELLEY RECEIVABLES INC SUITE 201 EAST PLUM LANE RENO, NV 89502	$0.00	$0.00	$0.00	$6,170.44	$6,170.44
Filed On:	4/16/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**744**	09-10691 (REG)	**Creditor:** RITA MYERS 131 SPRING STREET #401E NEW YORK, NY 10012	$0.00	$0.00	$0.00	$2,012.50	$2,012.50
Filed On:	4/21/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**464**	09-10698 (REG)	**Creditor:** RR DONNELLEY GLOBAL SOLUTIONS BV EBBEHOUT 26 EBBEHOUT ZAANDAM 1507 EA NETHERLAND,	$0.00	$0.00	$0.00	$16,637.27	$16,637.27
Filed On:	4/15/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**45**	09-10691 (REG)	**Creditor:** SAVVIS INC ATTN: J. THOMAS 1 SAVVIS PARKWAY TOWN & COUNTRY, MO 63017	$0.00	$0.00	$0.00	$83,523.27	$83,523.27
Filed On:	3/23/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**686**	09-10691 (REG)	**Creditor:** SERCO, INC. ATTN:LEGAL DEPARTMENT 1818 LIBRARY ST. SUITE 1000 RESTON, VA 20190	$0.00	$0.00	$0.00	$4,944.80	$4,944.80
Filed On:	4/17/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**366**	09-10691 (REG)	**Creditor:** SHARON L. BAKER D/B/A SLB EDITORIAL SVCS 10715 OLD BRIDGE LANE CHARLOTTE, NC 28269	$0.00	$0.00	$0.00	$5,815.00	$5,815.00
Filed On:	4/13/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**218**	09-10691 (REG)	**Creditor:** SHEPPARD, MULLIN, RICHTER & HAMPTON LLP ATTN: RICHARD W. BRUNETTE 333 SOUTH HOPE STREET 48TH FLOOR LOS ANGELES, CA 90071	$0.00	$0.00	$0.00	$125,556.29	$125,556.29
Filed On:	4/2/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**731**	09-10691 (REG)	**Creditor:** SKADDEN ARPS SLATE MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR, ESQ BENNETT S. SILVERBERG, ESQ FOUR TIMES SQUARE NEW YORK, NY 10036	$0.00	$0.00	$0.00	$433,983.29	$433,983.29
Filed On:	4/17/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**54**	09-10691 (REG)	**Creditor:** STINSON MORRISON HECKER LLP 230 W MCCARTY STREET JEFFERSON CITY, MO 65101	$0.00	$0.00	$0.00	$300.00	$300.00
Filed On:	3/24/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**1143**	09-10691 (REG)	**Creditor:** SUPPORT GROUPS INC 5303 MANORFIELD ROAD ROCKVILLE, MD 20853	$0.00	$0.00	$0.00	$137,466.96	$137,466.96
Filed On:	2/11/2010							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**271**	09-10691 (REG)	**Creditor:** TALENT FUSION (RADIKER INC)	$0.00	$0.00	$0.00	$13,200.00	$13,200.00
Filed On:	4/7/2009		343 HUNTINGTON ROAD WORTHINGTON, MA 1098					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**281**	09-10691 (REG)	**Creditor:** TALEO CORP	$0.00	$0.00	$0.00	$22,798.15	$22,798.15
Filed On:	4/8/2009		4140 DUBLIN BLVD SUITE 400 DUBLIN, CA 94568					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**348**	09-10691 (REG)	**Creditor:** TANGOE INC	$0.00	$0.00	$0.00	$36,727.50	$36,727.50
Filed On:	4/10/2009		1440 MAIN ST WALTHAM, MA 2451					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**290**	09-10691 (REG)	**Creditor:** TECHNOLOGY SUPPORT CENTER INC	$0.00	$0.00	$0.00	$13,915.50	$13,915.50
Filed On:	4/8/2009		8133 LEESBURG PIKE SUITE 730 VIENNA, VA 22182					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

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	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**446**	09-10705 (REG)	**Creditor:** THE BHW GROUP 9015 MOUNTAIN RIDGE DR, STE 240 AUSTIN, TX 78759	$0.00	$0.00	$0.00	$107,061.50	$107,061.50
Filed On:	4/15/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**916**	09-10691 (REG)	**Creditor:** THE LIVINGSTON GROUP LLC 499 SOUTH CAPITAL STREET SW SUITE 600 WASHINGTON, DC 20003	$0.00	$0.00	$0.00	$19,286.00	$19,286.00
Filed On:	7/6/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**917**	09-10691 (REG)	**Creditor:** THE LIVINGSTON GROUP LLC 499 SOUTH CAPITAL STREET SW SUITE 600 WASHINGTON, DC 20003	$0.00	$0.00	$0.00	$4,717.00	$4,717.00
Filed On:	7/6/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**273**	09-10691 (REG)	**Creditor:** THOUVENIN RECHTSANWÄLTE DR. HANSJÖRG STUTZER KLAUSSTRASSE 33 CH-8034 ZÜRICH SWITERLAND,	$0.00	$0.00	$0.00	$18,631.34	$18,631.34
Filed On:	4/7/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**374**	09-10691 (REG)	**Creditor:** TRENT WATSON LLC P O BOX 2221 JEFFERSON CITY, MO 65102	$0.00	$0.00	$0.00	$3,000.00	$3,000.00
Filed On:	4/13/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**162**	09-10691 (REG)	**Creditor:** VENTYX INC. ATTN: CFO 3301 WINDY RIDGE PARKWAY ATLANTA, GA 30339	$0.00	$0.00	$0.00	$736,137.24	$736,137.24
Filed On:	3/31/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**1050**	09-10691 (REG)	**Creditor:** VERIZON PO BOX 3037 BLOOMINGTON, IL 61702	$0.00	$0.00	$0.00	$889.04	$889.04
Filed On:	10/13/2009							
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**1030**	09-10691 (REG)	**Creditor:** VERIZON COMMUNICATIONS INC	$0.00	$0.00	$0.00	$40,000.00	$40,000.00
Filed On:	8/21/2009		ATTN DALE E BARNEY ESQ GIBBONS PC ONE GATEWAY CENTER NEWARK, NJ 7102					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**527**	09-10691 (REG)	**Creditor:** WATSON WYATT & COMPANY	$0.00	$0.00	$0.00	$5,000.00	$5,000.00
Filed On:	4/16/2009		901 N GLEBE ROAD ARLINGTON, VA 22203					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				
Claim To Be Disallowed	**55**	09-10691 (REG)	**Creditor:** WEBEX COMMUNICATIONS	$0.00	$0.00	$0.00	$48,247.50	$48,247.50
Filed On:	3/24/2009		C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM, MD 21094					
			Comments:	Creditor received voidable preference that it has not returned to the estate.				

Exhibit A
Claims to Disallow Under 11 U.S.C. § 502(d)

	Claim #	Debtor	Name and Address of Claimant	Secured	Administrative	Priority	Unsecured	Total
Claim To Be Disallowed	**558**	09-10691 (REG)	**Creditor:** WILEY REIN LLP ATTN: DYLAN G TRACHE 7925 JONES BRANCH DR SUITE 6200 MCLEAN, VA 22102	$0.00	$0.00	$0.00	$36,274.62	$36,274.62
Filed On:	4/16/2009							
				Comments:	Creditor received voidable preference that it has not returned to the estate.			
Claims To Be Disallowed Totals			**73**	**$0.00**	**$0.00**	**$10,344.98**	**$3,990,720.85**	**$4,001,065.83**